---"Series of 1885" - SNUFF - 4th BABN Contract of October 22nd 1886 ---

--- *recess printed* in blue ink - design 28 x 21 mm. - scanned at 150% scale ---

--- RS-52 - 1/16th pound, perforated 12 - *unwatermarked* vertical mesh wove ---

Under the Budget of **1883** the excise duty on snuff containing *over 40% moisture* was 8¢ per pound and on snuff *under 40% moisture* the excise duty was 12¢ per pound.

The Budget of **1885** for the first time raised the tax rate from 8¢ to 12¢ per pound on packages of snuff with *over 40% moisture* and *weighing less than 5 pounds*. The following blue Customs stamps were produced in response to this *small package* tax.

4th BABN Contract (1886-1892) John McKay records the 'delivery' of 10,200 *recess printed* copies of "1-16 lb. Blue Snuff".

★**RS-52** - 1/16th pound, perf 12- scanned at 150% scale

★**RS-52** - 1/16th pound, perf 12- a block of four stamps - scanned at 100% scale

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Effectively there was only a single tax rate *on small packages of snuff* after 1885 - whether it was *above* or *below* 40% moisture. If the material was *over 40% moisture* the special small package 12¢ rate applied and if the snuff was *under 40% moisture* it was taxed under the regular rate which was an identical 12¢.

Under the Budget of **1885** the excise duty on *small packages* was 12¢ per pound
Under the Budget of **1886** the excise duty on *small packages* was 20¢ per pound
Under the Budget of **1891** the excise duty on *small packages* was 25¢ per pound.

RS-52 - 1/16th pound, perf 12- an imprint block of four stamps - ***from the collection of Fritz Angst***

File path is [c:\ MS - STAMPS \ RS_STAMPS \ 1885 \ 1-16 beaver,
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 7th 2014, JBH